

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
)	
FRANCHISE GROUP, INC., <i>et al.</i> , ¹)	Case No. 24-12480 (LSS)
)	
Debtors.)	(Jointly Administered)
)	
)	Re: Docket No. 450

**SECOND SUPPLEMENTAL DECLARATION
OF DAVID ORLOFSKY OF AP SERVICES, LLC**

Pursuant to 28 U.S.C. § 1746, I, David Orlofsky, state under penalty of perjury, that:

1. I am a Partner and Managing Director of AlixPartners, LLP ("AlixPartners"),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. I am duly authorized to execute this declaration on behalf of AP Services, LLC

¹ The Debtors in these chapter 11 cases, along with the last four digits of their U.S. federal tax identification numbers, to the extent applicable, are Franchise Group, Inc. (1876), Freedom VCM Holdings, LLC (1225), Freedom VCM Interco Holdings, Inc. (2436), Freedom Receivables II, LLC (4066), Freedom VCM Receivables, Inc. (0028), Freedom VCM Interco, Inc. (3661), Freedom VCM, Inc. (3091), Franchise Group New Holdco, LLC (0444), American Freight FFO, LLC (5743), Franchise Group Acquisition TM, LLC (3068), Franchise Group Intermediate Holdco, LLC (1587), Franchise Group Intermediate L, LLC (9486), Franchise Group Newco Intermediate AF, LLC (8288), American Freight Group, LLC (2066), American Freight Holdings, LLC (8271), American Freight, LLC (5940), American Freight Management Company, LLC (1215), Franchise Group Intermediate S, LLC (5408), Franchise Group Newco S, LLC (1814), American Freight Franchising, LLC (1353), Home & Appliance Outlet, LLC (n/a), American Freight Outlet Stores, LLC (9573), American Freight Franchisor, LLC (2123), Franchise Group Intermediate B, LLC (7836), Buddy's Newco, LLC (5404), Buddy's Franchising and Licensing LLC (9968), Franchise Group Intermediate V, LLC (5958), Franchise Group Newco V, LLC (9746), Franchise Group Intermediate BHF, LLC (8260), Franchise Group Newco BHF, LLC (4123), Valor Acquisition, LLC (3490), Vitamin Shoppe Industries LLC (3785), Vitamin Shoppe Global, LLC (1168), Vitamin Shoppe Mariner, LLC (6298), Vitamin Shoppe Procurement Services, LLC (8021), Vitamin Shoppe Franchising, LLC (8271), Vitamin Shoppe Florida, LLC (6590), Betancourt Sports Nutrition, LLC (0470), Franchise Group Intermediate PSP, LLC (5965), Franchise Group Newco PSP, LLC (2323), PSP Midco, LLC (6507), Pet Supplies "Plus", LLC (5852), PSP Group, LLC (5944), PSP Service Newco, LLC (6414), WNW Franchising, LLC (9398), WNW Stores, LLC (n/a), PSP Stores, LLC (9049), PSP Franchising, LLC (4978), PSP Subco, LLC (6489), PSP Distribution, LLC (5242), Franchise Group Intermediate SL, LLC (2695), Franchise Group Newco SL, LLC (7697), and Educate, Inc. (5722). The Debtors' headquarters is located at 2371 Liberty Way, Virginia Beach, Virginia 23456.

² Capitalized terms used herein shall have the meanings ascribed to them in the Application or the Prior Declarations (each as defined herein), as applicable.

(“APS”), an affiliate of AlixPartners LLP.

3. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

4. I submit this supplemental declaration in the cases of the above-captioned debtors (collectively, the “Debtors”) to supplement the disclosures set forth in my original declaration dated November 26, 2024 [Docket No. 251] (the “Original Declaration”) and my first supplemental declaration dated December 19, 2025 [Docket No. 470].

5. Unless otherwise noted, references to AP below collectively refer to AlixPartners, AP Holdings, APS, and each of their respective subsidiaries. APS wishes to disclose the following:³

- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - Allianz Global Risks US Insurance Co. and Pacific Investment Management Company, LLC, and/or, in each case, their affiliates, are insurers, PFAs, brokers, lenders, and administrative and collateral agents to the Debtors. An AP investor or one of its affiliates has an investment in Pimco Bravo Fund Onshore Feeder II LP.
 - Anthem Blue Cross and Blue Shield, a payroll and benefits provider to the Debtors, and affiliated entities, are vendors to an AP investor or one of its affiliates.
 - AT&T (Orange) and AT&T U-Verse, and affiliated entities (“AT&T”), are utility providers to the Debtors. AT&T is a vendor to an AP investor or one of its affiliates.
 - Bank of America, N.A., a banking services provider to the Debtors, is a lender to an AP investor or one of its affiliates.
 - Buchalter, a Professional Corporation, a core 2002 party to the Debtors, is a current or former legal services provider to an AP investor or one of its affiliates.

³ Pursuant to the *Debtors’ Motion for Entry of an Order Authorizing the Debtors, the Committee, and the Professionals to File Under Seal the Names of Certain Confidential Parties in Interest Related to the Professional Declarations* [Docket No. 1052], the confidential marketing process parties listed herein have been redacted. An unredacted version of this Second Supplemental Declaration will be contemporaneously provided to the Court and the U.S. Trustee.

- Chubb Group of Insurance Companies, an insurer, PFA and broker to the Debtors, and affiliated entities (“Chubb”), are vendors to an AP investor or one of its affiliates. AP has a group insurance program in place for all US managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from Chubb at group rates.
 - Consumers Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - DTE Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - Honigman LLP, a professional in these chapter 11 cases, is a current or former legal services provider to an AP investor or one of its affiliates.
 - McCarter & English, LLP, a core 2002 party to the Debtors, is a current or former legal services provider to an AP investor or one of its affiliates.
 - PSP Investments LLC is a landlord and lessor to the Debtors. An AP board member currently holds the position of Managing Director, Head of Relationships and Partnerships, Private Equity at PSP. An AP board member was the former Vice Chair of the Investment Committee at PSP.
 - Travelers Excess and Surplus Lines Co, an insurer, PFAs and broker to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - US Bank, N.A., a banking services provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
- A significant number of parties in interest that are categorized as landlords and lessors to the Debtors are and/or were also lessors to current and former AP clients in matters unrelated to the Debtors. To the extent AP has additional connections to parties in these categories, they are disclosed herein.
 - A significant number of parties in interest that are categorized as tax and regulatory authorities and utility providers to the Debtors are and/or were adverse litigation parties, non-adverse litigation parties and/or litigation parties to current and former AP clients in matters unrelated to the Debtors. To the extent AP has additional connections to parties in these categories, they are disclosed herein.
 - ACAR Leasing LTD d/b/a GM Financial Leasing, a core 2002 party to the Debtors, and affiliated entities (“GM”), are lessors, lenders, adverse litigation parties, litigation parties and/or lienholders to current and former AP clients in matters unrelated to the Debtors. GM is a current and former AP client in matters unrelated to the Debtors. GM is a former employer of current AP employees.
 - ACE Property and Casualty Insurance Company, an insurer, PFAS and broker to the Debtors, and affiliated entities (“ACE”), are bondholders, lenders, related parties, litigation

parties, affiliates, non-adverse litigation parties, lienholders, parent companies, shareholders and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. ACE is a current and former AP client in matters unrelated to the Debtors. ACE is an insurance provider to AP.

- AEP-Appalachian Power, AEP-Columbus Southern Power, AEP-Indiana Michigan Power, AEP-Ohio Power and American Electric Power, utility providers to the Debtors, and affiliated entities (“AEP”), are bondholders to a former AP client in matters unrelated to the Debtors. AEP is a current AP client in matters unrelated to the Debtors.
- AES Indiana and AES Ohio, utility providers to the Debtors, and affiliated entities (“AES”), are affiliates and/or lenders to former AP clients in matters unrelated to the Debtors. AES is a former AP client in matters unrelated to the Debtors.
- Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), a professional in these chapter 11 cases, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Akin Gump is a current and former AP client in matters unrelated to the Debtors. Akin Gump is a legal service provider to AP.
- Alabama Department of Revenue - AL, a tax and regulatory authority to the Debtors, is a shareholder to a former AP client in matters unrelated to the Debtors.
- Allianz Global Risks US Ins Co. and Pac Inv Mgmt Company, LLC, insurers, PFAs and brokers and lenders, administrative and collateral agents to the Debtors, and affiliated entities (“Allianz”), are affiliates, bondholders, litigation parties, adverse litigation parties, lenders, lienholders, parent companies and/or shareholders to current and former AP clients in matters unrelated to the Debtors. Allianz is a current and former AP client in matters unrelated to the Debtors. Allianz is a former employer of current AP employees. Allianz is an insurance provider to AP.
- Allied World Assurance Co., an insurer, PFAS and broker to the Debtors, and affiliated entities (“Allied World”), are non-adverse litigation parties, adverse litigation parties, lenders and/or litigation parties to current and former AP clients in matters unrelated to the Debtors. Allied World is a current AP client in matters unrelated to the Debtors. Allied World is an insurance provider to AP.
- Amer Money Mgmt Corp., a lender, administrative and collateral agent to the Debtors, is a lender and lienholder to current and former AP clients in matters unrelated to the Debtors.
- Ameren Illinois and Ameren Missouri, utility providers to the Debtors, and affiliated entities (“Ameren”), are shareholders to a former AP client in matters unrelated to the Debtors. Ameren is a former AP client in matters unrelated to the Debtors.
- American Guarantee & Liability Ins Co., Steadfast Insurance Company and Zurich American Ins Co of IL, insurers, PFAs and brokers to the Debtors, and affiliated entities (“Zurich”), are adverse litigation parties, litigation parties, non-adverse litigation parties, bondholders, related parties and/or joint venture entities to current and former AP clients

in matters unrelated to the Debtors. Zurich is a current and former AP client in matters unrelated to the Debtors. Zurich is a former employer of a current AP employee. Zurich is an insurance provider to AP.

- American International Group (AIG), National Union Fire Ins Co of Pittsburgh and Lexington Insurance Company, insurers, PFAs and brokers to the Debtors, and affiliated entities (“AIG”), are bondholders, adverse litigation parties, non-adverse litigation parties, lenders, investors, related parties, shareholders and/or lessors to current and former AP clients in matters unrelated to the Debtors. AIG is a current and former AP client in matters unrelated to the Debtors. AIG is a former employer of current AP employees.
- American Savings Bank, a banking services provider to the Debtors, is a lender to a former AP client in matters unrelated to the Debtors.
- AmeriGas, a utility provider to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors. AmeriGas is a former employer of a current AP employee.
- Ameritas Life Insurance Co., a payroll and benefits provider to the Debtors, and affiliated entities, are bondholders and/or shareholders to former AP clients in matters unrelated to the Debtors.
- Anthem Blue Cross and Blue Shield, a payroll and benefits provider to the Debtors, and affiliated entities (“BCBS”), are director-affiliated entities, affiliates, bondholders, related parties, non-adverse litigation parties, adverse litigation parties, lenders, lienholders, litigation parties and/or professionals to current and former AP clients in matters unrelated to the Debtors. BCBS is a current and former AP client in matters unrelated to the Debtors.
- Appalachian Power, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- APS-AZ and Arizona Public Service Co., utility providers to the Debtors, are bondholders to a former AP client in matters unrelated to the Debtors.
- Arena Capital Advisors, a lender, administrative and collateral agent to the Debtors, is a bondholder and lender to current and former AP clients in matters unrelated to the Debtors.
- Arvest Bank, a banking services provider to the Debtors, is a lienholder and lender to current and former AP clients in matters unrelated to the Debtors.
- Ashby & Geddes, P.A., a core 2002 party to the Debtors, is a professional and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- AT&T, a utility provider to the Debtors, are lessors to a current AP client in matters unrelated to the Debtors. AT&T was a member of the official committee of unsecured creditors that retained AP in Forever 21, Inc., Pareteum Corporation, Windstream Holdings, Inc. and Fusion Litigation Trust, former bankruptcy matters unrelated to the

Debtors. AT&T is a current AP client in matters unrelated to the Debtors. AT&T is a vendor to AP.

- AW Billing Service LLC, a utility provider to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- AXA Insurance Company, an insurer, PFAs and broker to the Debtors, and affiliated entities (“AXA”), are non-adverse litigation parties, adverse litigation parties, lenders, shareholders, bondholders, litigation parties, and lessors to current and former AP clients in matters unrelated to the Debtors. AXA is a current and former AP client in matters unrelated to the Debtors. AXA is a former employer of a current AP employee. AXA is an insurance provider to AP.
- Axis Insurance Company, an insurer, PFAs and broker to the Debtors, and affiliated entities (“Axis”), are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Axis is a former AP client in matters unrelated to the Debtors.
- Ballard Spahr LLP, a core 2002 party to the Debtors, is a litigation party, adverse litigation party, counsel, opposing counsel and professional to current and former AP clients in matters unrelated to the Debtors. Ballard Spahr LLP is a current and former AP client in matters unrelated to the Debtors.
- Bank of America, N.A., a banking services provider to the Debtors, and affiliated entities (“Bank of America”), are bondholders, non-adverse litigation parties, litigation parties, adverse litigation parties, investors, lenders, lessors, lienholders, shareholders, director-affiliated companies and professionals to current and former AP clients in matters unrelated to the Debtors. Bank of America is a current and former AP client in matters unrelated to the Debtors. Bank of America is a former employer of current AP employees. Bank of America is a vendor to AP.
- Barclay Damon LLP, a core 2002 party to the Debtors, is a professional to current AP clients in matters unrelated to the Debtors.
- Bardin Hill Inv Parts LP, a lender, administrative and collateral agent to the Debtors, and affiliated entities, are bondholders, lenders, lienholders and/or shareholders to current and former AP clients in matters unrelated to the Debtors.
- Barnes & Thornburg LLP, a core 2002 party to the Debtors, is a litigation party, professional and/or counsel to current and former AP clients in matters unrelated to the Debtors. Barnes & Thornburg LLP is a current and former AP client in matters unrelated to the Debtors.
- Bayard, P.A., a core 2002 party to the Debtors, is a professional and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Bayard, P.A. is a former AP client in matters unrelated to the Debtors.
- BC Partners Advisors L.P., a lender, administrative and collateral agent to the Debtors, is

a current AP client in matters unrelated to the Debtors.

- BDO Seidman, a professional in these chapter 11 cases, and affiliated entities (“BDO”), are lessors, professionals, and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. BDO is a current and former AP client in matters unrelated to the Debtors. BDO is a former employer of current AP employees. The son of an AP employee who works in the legal department on bankruptcy matters is a tax manager of BDO. Confidentiality and professional obligations require the AP employee to refrain from discussing any non-public information related to these chapter 11 cases. BDO is a vendor to AP.
- Benesch Friedlander Coplan & Aronoff LLP (“Benesch”), a core 2002 party to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Benesch is a current AP client in matters unrelated to the Debtors.
- Berkshire Hathaway Specialty Insurance, an insurer, PFA and broker to the Debtors, and affiliated entities (“Berkshire Hathaway”), are bondholders, adverse litigation parties, litigation parties, non-adverse litigation parties, parent companies, related parties and/or investors to current and former AP clients in matters unrelated to the Debtors. Berkshire Hathaway is a current and former AP client in matters unrelated to the Debtors. Berkshire Hathaway is an insurance provider to AP.
- Bernstein Litowitz Berger & Grossmann LLP (“Bernstein Litowitz”), a core 2002 party to the Debtors, is counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Bernstein Litowitz is a former AP client in matters unrelated to the Debtors.
- Best Buy Stores, L.P., a landlord and lessor to the Debtors, is a former employer of a current AP employee.
- Blank Rome LLP, a core 2002 party to the Debtors, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Blank Rome LLP is a current and former AP client in matters unrelated to the Debtors.
- Blue Owl Cap Inc. and Blue Owl Real Estate Capital LLC, lenders, administrative and collateral agents, and/or landlords or lessors to the Debtors, and affiliated entities (“Blue Owl”), are lenders, lienholders and/or parent companies to current and former AP clients in matters unrelated to the Debtors. Blue Owl is a current AP client in matters unrelated to the Debtors.
- Blue Yonder, Inc., a core 2002 party to the Debtors, is a current and former AP client in matters unrelated to the Debtors.
- Bowie Central Appraisal District, a core 2002 party to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors.
- BP Energy Retail Company LLC, a utility provider to the Debtors, and affiliated entities

(“BP”), are lessors, bondholders, joint venture entities and/or lenders to current and former AP clients in matters unrelated to the Debtors. BP is a current and former AP client in matters unrelated to the Debtors. BP is a former employer of current AP employees.

- Brazos County, a core 2002 party to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Brookfield Properties Retail, Inc. (“Brookfield”), a core 2002 party to the Debtors, is a director-affiliated company, lender, lessor and/or non-adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Brookfield is a former AP client in matters unrelated to the Debtors. Brookfield was a member of the official committee of unsecured creditors that retained AP in Forever 21, Inc. and 24 Hour Fitness Worldwide, Inc., former bankruptcy matters unrelated to the Debtors.
- Buchalter, A Professional Corporation, a core 2002 party to the Debtors, is a professional to current and former AP client in matters unrelated to the Debtors.
- Burk Collins & Company Inc., a utility provider to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Burr & Forman LLP, a core 2002 party to the Debtors, is a professional, adverse litigation party and/or counsel to former AP clients in matters unrelated to the Debtors.
- California Water Service, California Water Service-Bakersfield, California Water Service-Salinas, California Water Service-San Mateo and California Water Service-Visalia, utility providers to the Debtors, were members of the official committee of unsecured creditors that retained AP in Kiddie-Fenwal, Inc., a former bankruptcy matter unrelated to the Debtors.
- CastleKnight Management LP, a lender, administrative and collateral agent to the Debtors, is a bondholder, lender and/or shareholder to current and former AP clients in matters unrelated to the Debtors.
- Causeway Square, LLC, a landlord and lessor to the Debtors, is a lender to former AP clients in matters unrelated to the Debtors.
- CBL & Associates Management, Inc., a landlord and lessor to the Debtors, is a lienholder to a current AP client in matters unrelated to the Debtors.
- Cedar Golden Triangle LLC, a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- CenturyLink, a utility provider to the Debtors, and affiliated entities (“CenturyLink”), are affiliates, lessors and/or shareholders to current and former AP clients in matters unrelated to the Debtors. CenturyLink is a vendor to AP.
- Certilman Balin Adler & Hyman, LLP, a core 2002 party to the Debtors, is counsel to a

former AP client in matters unrelated to the Debtors.

- Charter Communications, a utility provider to the Debtors, and affiliated entities (“Spectrum”), are lessees to current and former AP clients in matters unrelated to the Debtors. Spectrum is a current and former AP client in matters unrelated to the Debtors.
- Chipman Brown Cicero & Cole, LLP, a core 2002 party to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Chubb, an insurer, PFA and broker to the Debtors, are affiliates, bondholders, non-adverse litigation parties, adverse litigation parties, litigation parties, lenders, lessors, lienholders and/or related parties to current and former AP clients in matters unrelated to the Debtors. Chubb is a current and former AP client in matters unrelated to the Debtors. Chubb is an insurance provider to AP. AP has a group insurance program in place for all US managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from Chubb at group rates.
- CIBC Bank USA, a banking services provider to the Debtors, and affiliated entities (“CIBC Mellon”), are bondholders, lenders, adverse litigation parties, investors, director-affiliated companies, lessors, lienholders, litigation parties and/or shareholders to current and former AP clients in matters unrelated to the Debtors. CIBC Mellon was a member of the official committee of unsecured creditors that retained AP in Talen Energy Supply, LLC, Murray Energy Holdings Co., Chesapeake Energy Corporation and Altera Infrastructure L.P., former bankruptcy matters unrelated to the Debtors. CIBC Mellon is a current and former AP client in matters unrelated to the Debtors. CIBC Mellon is a former employer of current AP employees.
- Cincinnati Insurance Companies, an insurer, PFA and broker to the Debtors, is a litigation party and/or adverse litigation to current and former AP clients in matters unrelated to the Debtors.
- Cintas Corporation No. 2, a core 2002 party to the Debtors, and affiliated entities (“Cintas”), are parent companies to a former AP client in matters unrelated to the Debtors. Cintas is a vendor to AP.
- Citizens Bank N.A., a banking services provider to the Debtors, and affiliated entities (“Citizens”), are lenders and/or professionals to current and former AP clients in matters unrelated to the Debtors. Citizens is a current and former AP client in matters unrelated to the Debtors.
- Citizens Energy Group, a utility provider to the Debtors, was a member of the official committee of unsecured creditors that retained AP in VSI Liquidating Trust, a former bankruptcy matter unrelated to Debtors.
- City of Boston - MA is a taxing and regulatory authority to the Debtors. AP has an office in City of Boston - MA.

- City of Chicago - IL, a taxing and regulatory authority to the Debtors, is a former AP client in matters unrelated to the Debtors. AP has an office in the City of Chicago - IL.
- City of Dallas TX is a utility provider to the Debtors. AP has an office in the City of Dallas TX.
- City of Houston, a core 2002 party to the Debtors, is a related party, lessor and adverse litigation party to current AP clients in matters unrelated and related to the Debtors. AP has an office in the City of Houston.
- City of New York - NY, a taxing and regulatory authority to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors. AP has an office in the City of New York – NY.
- City of Oklahoma City, OK, a utility provider to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- City of Wilmington, DE is a utility provider to the Debtors. AP has an office in the City of Wilmington, DE.
- Clark Hill PLC, a core 2002 party to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Clark Hill PLC is a former AP client in matters unrelated to the Debtors.
- CNA, Continental Insurance Co. and The Continental Insurance Company, insurers, PFAs and brokers to the Debtors, and affiliated entities (“CNA”), are affiliates, bondholders, adverse litigation parties, non-adverse litigation parties, litigation parties, lenders and/or shareholders to current and former AP clients in matters unrelated to the Debtors. CNA is an insurance provider to AP.
- Cole Schotz P.C., a professional in these chapter 11 cases, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- ComEd, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors. ComEd is a former AP client in matters unrelated to the Debtors. ComEd is a vendor to AP.
- Comcast Cable, a utility provider to the Debtors, is a parent company to a former AP client in matters unrelated to the Debtors. Comcast is a former AP client in matters unrelated to the Debtors. Comcast is a former employer of a current AP employee. Comcast is a vendor to AP.
- Commonwealth of Pennsylvania - PA, a taxing and regulatory authority to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Concur, a payroll and benefits provider to the Debtors, and affiliated entities (“Concur”), are professionals and/or lienholders to current and former AP clients in matters unrelated

to the Debtors. Concur is a former employer of current AP employees. Concur is a vendor to AP.

- Connolly Gallagher LLP, a core 2002 party to the Debtors, is opposing counsel to a former AP client in matters unrelated to the Debtors. Connolly Gallagher LLP is a legal services provider to AP.
- Constellation NewEnergy and Constellation NewEnergy Gas Div LLC, utility providers to the Debtors, and affiliated entities, are director-affiliated companies to a former AP client in matters unrelated to the Debtors.
- Consumers Energy, a utility provider to the Debtors, is an affiliate to a former AP client in matters unrelated to the Debtors. Consumers Energy is a former employer of a current AP employee.
- Continental Realty Corporation, a core 2002 party to the Debtors, is a lessor to former AP clients in matters unrelated to the Debtors.
- Conyers, LLC, a landlord and lessor to the Debtors, is a professional to a former AP client in matters unrelated to the Debtors.
- Covington & Burling LLP, a professional in these chapter 11 cases, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors. Covington & Burling LLP is a current and former AP client in matters unrelated to the Debtors. Covington & Burling LLP is a legal services provider to AP.
- Cox Communications, Inc., a utility provider to the Debtors, and affiliated entities (“Cox”), are former AP clients in matters unrelated to the Debtors. Cox is a former employer of a current AP employee.
- Cozen O’Connor, a core 2002 party to the Debtors, is a professional to former AP clients in matters unrelated to the Debtors. Cozen O’Connor is a former AP client in matters unrelated to the Debtors.
- Crescent Partners, LLC, landlords and lessors to the Debtors, and affiliated entities, are lenders, adverse litigation parties, bondholders and/or lienholders to current and former AP clients in matters unrelated to the Debtors.
- Cross & Simon, LLC, a core 2002 party to the Debtors, is opposing counsel to former AP clients in matters unrelated to the Debtors.
- Dell Financial Services L.L.C., a core 2002 party to the Debtors, and affiliated entities (“Dell”), are lienholders, shareholders and/or lenders to current and former AP clients in matters unrelated to the Debtors. Dell is a current and former AP client in matters unrelated to the Debtors. Dell is a former employer of current AP employees. Dell is a vendor to AP.

- Delta Dental, a payroll and benefit provider to the Debtors, is an employee benefit provider to AP.
- Dentons Sirote PC, a core 2002 party to the Debtors, and affiliated entities (“Dentons”), are professionals, investors, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Dentons is a current and former AP client in matters unrelated to the Debtors. Dentons is a former employer of current AP employees. Dentons is a vendor to AP.
- DLA Piper LLP (US), a professional in these chapter 11 cases, and affiliated entities (“DLA”), are professionals, lenders, adverse litigation parties, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. DLA is a current and former AP client in matters unrelated to the Debtors. DLA is a legal service provider to AP.
- DLC Management Corporation, a core 2002 party to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Dominion Energy and Dominion VA/NC Power, utility providers to the Debtors, are bondholders to a former AP client in matters unrelated to the Debtors.
- DTE Energy, a utility provider to the Debtors, is a former employer of a current AP employee.
- Duane Morris LLP, a core 2002 party to the Debtors, is a professional, adverse litigation party, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Duane Morris LLP is a former AP client in matters unrelated to the Debtors.
- Duke Energy, a utility provider to the Debtors, are bondholders to a former AP client in matters unrelated to the Debtors.
- Eclipse Real Estate LLC, a landlord and lessor to the Debtors, is a lender to former AP clients in matters unrelated to the Debtors.
- Endurance American Ins Co., an insurer, PFA and broker to the Debtors, and affiliated entities (“Endurance”), are bondholders, non-adverse litigation parties, professionals and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Endurance is a current and former AP client in matters unrelated to the Debtors. Endurance is an insurance provider to AP.
- Entergy Arkansas, Entergy Gulf States Louisiana, Entergy Louisiana, Entergy Mississippi and Entergy Texas, utility providers to the Debtors, and affiliated entities (“Entergy”), are bondholders to a former AP client in matters unrelated to the Debtors. Entergy is a current and former AP client in matters unrelated to the Debtors.
- Equity Bank, a banking services provider to the Debtors, is a lender to a former AP client

in matters unrelated to the Debtors.

- Evanston Ins Co. and Markel American Insurance Co, insurers, PFAs and brokers to the Debtors, and affiliated entities (“Markel”), are associated companies, professionals, adverse litigation parties, shareholders, lessors, related parties and/or non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Markel is a former AP client in matters unrelated to the Debtors. Markel is an insurance provider to AP.
- Everest, an insurer, PFA and broker to the Debtors, and affiliated entities (“Everest”), are bondholders, litigation parties, non-adverse litigation parties and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Everest is a former AP client in matters unrelated to the Debtors. Everest is an insurance provider to AP.
- Eversource, a utility provider to the Debtors, and affiliated entities, are shareholders to a former AP client in matters unrelated to the Debtors. Eversource is a former AP client in matters unrelated to the Debtors.
- Faegre Drinker Biddle & Reath LLP (“Faegre”), a core 2002 party to the Debtors, is a professional, adverse litigation party and/or counsel to current and former AP clients in matters unrelated to the Debtors. Faegre is a current and former AP client in matters unrelated to the Debtors.
- Farnan LLP, a professional in these chapter 11 cases, is an adverse litigation party and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Federal Realty Investment Trust, a landlord and lessor to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Fifth Third Bank, a banking services provider to the Debtors, and affiliated entities (“Fifth Third”), are bondholders, non-adverse litigation parties, adverse litigation parties, parent companies, professionals, shareholders, lenders, lessors and/or lienholders to current and former AP clients in matters unrelated to the Debtors. Fifth Third is a current and former AP client in matters unrelated to the Debtors.
- First Insurance Funding, a Division of Lake Forest Bank & Trust Company, N.A., an insurer, PFA and broker to the Debtors, and affiliated entities (“Wintrust”), are lenders, lessors and lienholders to current and former AP clients in matters unrelated to the Debtors. Wintrust is a former AP client in matters unrelated to the Debtors.
- Five Town Station LLC, a core 2002 party to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Florida Power & Light Co. and FPL - Florida Power & Light Company, utility providers to the Debtors, are bondholders, shareholders and/or lenders to current and former AP clients in matters unrelated to the Debtors.

- FMR LLC, a lender, administrative and collateral agent to the Debtors, is a shareholder, bondholder and/or lender to current and former AP clients in matters unrelated to the Debtors.
- Frontier, a utility provider to the Debtors, and affiliated entities (“Verizon”), are lessors to a current AP client in matters unrelated to the Debtors. Verizon is a current and former AP client in matters unrelated to the Debtors. Verizon is a vendor to AP.
- Frost Brown Todd LLP, a professional in these chapter 11 cases, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Frost Brown Todd LLP is a current and former AP client in matters unrelated to the Debtors.
- Garnett Station Partners, LLC, a lender, administrative and collateral agent to the Debtors, is an investor to a current AP client in matters unrelated to the Debtors.
- Georgia Power, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Glanbia Performance Nutrition, Inc., a core 2002 party to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Global Atlantic Fin GR Ltd., a lender, administrative and collateral agent to the Debtors, and affiliated entities, are lenders to current and former AP clients in matters unrelated to the Debtors.
- Globalization Partners, a payroll and benefits provider to the Debtors, is a former employer of a current AP employee.
- GM Financial Leasing, a core 2002 party to the Debtors, and affiliated entities (“GM”), are lessors, lenders, adverse litigation parties, litigation parties and/or lienholders to current and former AP clients in matters unrelated to the Debtors. GM is a current and former AP client in matters unrelated to the Debtors. GM is a former employer of current AP employees.
- Great American Assurance Company, an insurer, PFA and broker to the Debtors, and affiliated entities (“Great American”), are adverse litigation parties, professionals and/or non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Great American is a current and former AP client in matters unrelated to the Debtors. Great American is an insurance provider to AP.
- Greenberg Traurig, LLP, a core 2002 party to the Debtors, is a professional, litigation party, lessor, adverse litigation party, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Greenberg Traurig LLP is a current and former AP client in matters unrelated to the Debtors.
- Guggenheim Parts Inv Mgt LLC, a lender, administrative and collateral agent to the

Debtors, and affiliated entities, are shareholders to a current AP client in matters unrelated to the Debtors.

- Hartford Fire Insurance Company, an insurer, PFA and broker to the Debtors, and affiliated entities (“Hartford”), are non-adverse litigation parties, adverse litigation parties, lenders, litigation parties, bondholders and/or shareholders to current and former AP clients in matters unrelated to the Debtors. Hartford is a current and former AP client in matters unrelated to the Debtors. Hartford is an insurance provider to AP.
- HG Vora Cap MGMT LLC, HG Vora Opportunistic Capital Master Fund II LP and HG Vora Special Opportunities Master Fund, Ltd., lenders, administrative and collateral agents to the Debtors, are lenders to current and former AP clients in matters unrelated to the Debtors.
- Hilco Merchant Resources, LLC and Hilco Real Estate, LLC, core 2002 parties and professionals to the Debtors, and affiliated entities (“Hilco”), are affiliates, parent companies, lenders and/or professionals to current and former AP clients in matters unrelated to the Debtors. Hilco is a former AP client in matters unrelated to the Debtors. Hilco is a former employer of current AP employees.
- Honigman LLP, a professional in these chapter 11 cases, is a professional, lessor and/or counsel to current and former AP clients in matters unrelated to the Debtors. Honigman LLP is a former AP client in matters unrelated to the Debtors. Honigman LLP is a former employer of a current AP employee.
- Houston Independent School District, a core 2002 party to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors.
- HPS Investment Partners, LLC, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“HPS”), are affiliates, lenders, adverse litigation parties, parent companies and/or shareholders to current and former AP clients in matters unrelated to the Debtors. HPS is a current and former AP client in matters unrelated to the Debtors.
- HSBC Bank PLC, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“HSBC”), are bondholders, litigation parties, adverse litigation parties, lenders, lienholders, shareholders and/or non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. HSBC is a current and former AP client in matters unrelated to the Debtors. HSBC is a former employer of current AP employees. HSBC is GSS client. HSBC is a vendor to AP.
- Hunton Andrews Kurth LLP, a professional in these chapter 11 cases, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors. Hunton Andrews Kurth LLP is a current and former AP client in matters unrelated to the Debtors.
- Imperial Irrigation District, CA, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.

- Intermediate Cap Gr PLC, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“ICG”), are lenders, parent companies and/or lienholders to current and former AP clients in matters unrelated to the Debtors. ICG is a former AP client in matters unrelated to the Debtors.
- Ironshore Specialty Ins Co. and Liberty Insurance Underwriters Inc., insurers, PFAs and brokers to the Debtors, and affiliated entities (“Liberty”), are bondholders, lenders, adverse litigation parties, non-adverse litigation parties, lessors and/or litigation parties to current and former AP clients in matters unrelated to the Debtors. Liberty is a current and former AP client in matters unrelated to the Debtors. Liberty is an insurance provider to AP.
- Irradiant Solutions Fund II, L.P., Irradiant Solutions Fund, L.P., Irradiant Solutions Mini-Master Fund II, SCSP and Irradiant Solutions Mini-Master, L.P., lenders, administrative and collateral agents to the Debtors, and affiliated entities, are investors and/or lienholders to current AP clients in matters unrelated to the Debtors.
- iStar, LLC, a landlord and lessor to the Debtors, is a director-affiliated company to a former AP client in matters unrelated to the Debtors.
- Jackson Lewis P.C., a professional in these chapter 11 cases, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Jackson Lewis P.C. is a former AP client in matters unrelated to the Debtors.
- Jefferson County, a core 2002 party to the Debtors, is a litigation party and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Jersey Central Power & Light, Met-Ed, Ohio Edison, Penelec, Penn Power, Potomac Edison, The Illuminating Company, Toledo Edison and West Penn Power, utility providers to the Debtors, and affiliated entities (“FirstEnergy”), are affiliates, lenders and/or parent companies to current and former AP clients in matters unrelated to the Debtors. FirstEnergy is a current and former AP client in matters unrelated to the Debtors.
- Johns Hopkins HealthCare Solutions, a payroll and benefits provider to the Debtors, and affiliated entities (“John Hopkins”), affiliates, litigation parties and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. John Hopkins is a current and former AP clients in matters unrelated to the Debtors.
- KAFRG Investors II, L.P. and Kayne Solutions Fund, L.P., lenders, administrative and collateral agents to the Debtors, and affiliated entities, are director-affiliated companies to a former AP client in matters unrelated to the Debtors.
- Kaplin Stewart Meloff Reiter & Stein, P.C., a core 2002 party to the Debtors, is an adverse litigation party and/or litigation party to a former AP client in matters unrelated to the Debtors.
- Kaufman County, a core 2002 party to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.

- Kelley Drye & Warren LLP, a core 2002 party to the Debtors, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Kessler Topac Meltzer & Check LLP, a core 2002 party to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Key Bank, a banking services provider to the Debtors, and affiliated entities, are bondholders, litigation parties, lenders, lessors, lienholders, adverse litigation parties and/or shareholders to current and former AP clients in matters unrelated to the Debtors.
- Kimco Brownsville, L.P., Kimco Realty Corporation and Kimco Webster Square, LLC, core 2002 parties and landlords and lessors to the Debtors, and affiliated entities, are lenders to a former AP client in matters unrelated to the Debtors.
- Kirkland & Ellis LLP, a professional in these chapter 11 cases, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Kirkland & Ellis LLP is a current and former AP client in matters unrelated to the Debtors.
- Klehr Harrison Harvey Branzburg LLP (“Klehr Harrison”), a core 2002 party to the Debtors, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors. Klehr Harrison is a current and former AP client in matters unrelated to the Debtors.
- Landis Rath & Cobb LLP, a professional in these chapter 11 cases, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors.
- Law Office of Susan E. Kaufman, a core 2002 party to the Debtors, is opposing counsel to former AP clients in matters unrelated to the Debtors.
- LCM Asset Management LLC, lender, administrative and collateral agent to the Debtors, is a lender and/or lienholder to current and former AP clients in matters unrelated to the Debtors. LCM Asset Management LLC is a current AP client in matters unrelated to the Debtors.
- Linebarger Goggan Blair & Sampson, LLP, a core 2002 party to the Debtors, is a professional and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Littler Mendelson P.C., a professional in these chapter 11 cases, is a professional, adverse litigation party, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Littler Mendelson P.C. is a legal services provider to AP.
- Lloyd's, an insurer, PFAS and broker to the Debtors, and affiliated entities (“Lloyd's”), are non-adverse litigation parties, lenders and/or adverse litigation parties to former AP clients in matters unrelated to the Debtors. Lloyd's is a current and former AP client in matters unrelated to the Debtors. Lloyd's is an insurance provider to AP.

- Lowenstein Sandler LLP, a core 2002 party to the Debtors, is a professional, adverse litigation party and/or counsel to current and former AP clients in matters unrelated to the Debtors. Lowenstein Sandler LLP is a current and former AP client in matters unrelated to the Debtors.
- M&T Bank, a banking services provider to the Debtors, is a lender, lessor, parent company and non-adverse litigation party to current and former AP clients in matters unrelated to the Debtors. M&T Bank is a current AP client in matters unrelated to the Debtors.
- McCarter & English, LLP, a core 2002 party to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- McCreary, Veselka, Bragg, & Allen, P.C., a core 2002 party to the Debtors, is opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Mitsui Sumitomo Ins Co of America, an insurer, PFAS and broker to the Debtors, and affiliated entities (“Sumitomo”), are adverse litigation parties, litigation parties, lenders, lienholders, lessors, related parties and/or shareholders to current and former AP clients in matters unrelated to the Debtors. Sumitomo is a current and former AP client in matters unrelated to the Debtors. Sumitomo is former employer of current AP employees.
- MJX Asset Mgmt LLC (“MJX”), a lender, administrative and collateral agent to the Debtors, is a bondholder, lender, lienholder and/or shareholder to current and former AP clients in matters unrelated to the Debtors. MJX is a current AP client in matters unrelated to the Debtors.
- Monroe Capital Management, LLC, a lender, administrative and collateral agent to the Debtors, and affiliated entities, are lenders and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Monzack Mersky and Browder, P.A., a core 2002 party to the Debtors, is a professional and opposing counsel to former AP clients in matters unrelated to the Debtors.
- Morgan Stanley, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“Morgan Stanley”), are bondholders, non-adverse litigation parties, litigation parties, adverse litigation parties, investors, lenders, lessors, professionals, shareholders and/or lienholders to current and former AP clients in matters unrelated to the Debtors. Morgan Stanley was a member of the official committee of unsecured creditors that retained AP in 24 Hour Fitness Worldwide, Inc., a former bankruptcy matter unrelated to the Debtors. Morgan Stanley is a current and former AP client in matters unrelated to the Debtors. Morgan Stanley is a former employer of current AP employees.
- Morgan, Lewis & Bockius LLP, a core 2002 party to the Debtors, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Morgan, Lewis & Bockius LLP is a current and former AP client in matters unrelated to the Debtors.

- Morris James LLP, a core 2002 party to the Debtors, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated and related to the Debtors.
- Munsch Hardt Kopf & Harr, P.C., a core 2002 party to the Debtors, is a professional, counsel, opposing counsel and/or adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- National Grid, National Grid – Brooklyn, National Grid - New York and National Grid – Pittsburgh, utility providers to the Debtors, and affiliated entities (“National Grid”), are affiliates to a former AP client in matters unrelated to the Debtors. National Grid is a former AP client in matters unrelated to the Debtors. National Grid is a former employer of a current AP employee.
- Navigators Insurance Company, an insurer, PFA and broker to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- NYSEG-New York State Electric & Gas, a utility provider to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- Oaktree Cap Mgmt LP, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“Oaktree”), are bondholders, adverse litigation parties, investors, lenders, parent companies, director-affiliated entities and/or shareholders to current and former AP clients in matters unrelated to the Debtors. Oaktree is a current and former AP client in matters unrelated to the Debtors.
- Octagon CR Investors, LLC, a lender, administrative and collateral agent to the Debtors, a lender to a former AP client in matters unrelated to the Debtors.
- Offit Kurman, PA, a core 2002 party to the Debtors, is a professional, adverse litigation party and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- OptumRx, a payroll and benefits provider to the Debtors, and affiliated entities (“Optum”), are associated companies, litigation parties, non-adverse litigation parties and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Oracle America, Inc., a core 2002 party to the Debtors, and affiliated entities (“Oracle”), are professionals to current and former AP clients in matters unrelated to the Debtors. Oracle is a former employer of a current AP employee. Oracle is a vendor to AP.
- Orgain, a member of the Committee, is a related party to a current AP client in matters unrelated to the Debtors. Orgain is a former AP client in matters unrelated to the Debtors.
- Pachulski Stang Ziehl & Jones LLP, a professional in these chapter 11 cases, is a professional, counsel and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.

- Pacific Gas & Electric (“PG&E”), a utility provider to the Debtors, is a bondholder, lessor and/or affiliate to current and former AP clients in matters unrelated to the Debtors. PG&E is a current and former AP client in matters unrelated to the Debtors. PG&E is a former AP employer to a current AP employee.
- Pashman Stein Walder Hayden, PC, a core 2002 party to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- PECO, a utility provider to the Debtors, and affiliated entities (“Exelon”), are bondholders to a former AP client in matters unrelated to the Debtors. Exelon is a former AP client in matters unrelated to the Debtors.
- Perdue, Brandon, Fielder, Collins & Mott, L.L.P., a core 2002 party to the Debtors, is a professional and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Perella Weinberg Partners LP, a professional in these chapter 11 cases, is a lender, professional and investment banker to current and former AP clients in matters unrelated to the Debtors. Perella Weinberg Partners LP is a current and former AP client in matters unrelated to the Debtors.
- Phillips Edison & Company, a core 2002 party to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- PNC Bank, a banking services provider to the Debtors, and affiliated entities (“PNC”), are bondholders, lenders, lessors, lienholders, litigation parties, adverse litigation parties, professionals and/or shareholders to current and former AP clients in matters unrelated to the Debtors. PNC is a former employer of current AP employees.
- Polsinelli PC, a core 2002 party to the Debtors, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Polsinelli, PC is a current and former AP client in matters unrelated to the Debtors.
- Potter Anderson & Corroon LLP, a core 2002 party to the Debtors, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors.
- Prince George's County, Maryland, a core 2002 party to the Debtors, is lender, litigation party and/or adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Prologis, LP, a landlord and lessor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Province, LLC, a professional in these chapter 11 cases, is a professional to current and former AP clients in matters unrelated to the Debtors.

- PSP Investments LLC, a landlord and lessor to the Debtors, is a lender, shareholder and/or parent company to current and former AP clients in matters unrelated to the Debtors. PSP Investments LLC is a current and former AP client in matters unrelated to the Debtors.
- Quarles & Brady LLP, a core 2002 party to the Debtors, is a professional, adverse litigation party, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors. Quarles & Brady LLP is a former AP client in matters unrelated to the Debtors.
- Quest Diagnostics, a payroll and benefits provider to the Debtors, is a lessor and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Quest Diagnostics is a former AP client in matters unrelated to the Debtors.
- Rahi, LLC, a landlord and lessor to the Debtors, and affiliated entities (“Rahi”), are joint venture entities, lienholders, adverse litigation parties and/or non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Rahi is a current and former AP client in matters unrelated to the Debtors. Rahi is a former employer of a current AP employee.
- Raymond Leasing Corporation, a core 2002 party to the Debtors, is a lienholder to current and former AP clients in matters unrelated to the Debtors.
- Reed Smith LLP, a professional in these chapter 11 cases, is a professional, opposing counsel, adverse litigation party and/or counsel to current and former AP clients in matters unrelated to the Debtors. Reed Smith LLP is a current and former AP client in matters unrelated to the Debtors. Reed Smith LLP is a legal services provider to AP.
- Regency Centers, L.P., a core 2002 party to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- Regions Financial Corporation, a banking services provider to the Debtors, and affiliated entities, are lenders and/or lessors to current and former AP clients in matters unrelated to the Debtors.
- Reliance Standard Life Insurance Company, a payroll and benefits provider to the Debtors, is a bondholder, adverse litigation party and/or lender to current and former AP clients in matters unrelated to the Debtors.
- Republic Services, a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Richards, Layton & Finger, P.A. (“Richards Layton”), a professional in these chapter 11 cases, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors. Richards Layton is a current AP client in matters unrelated to the Debtors. Richards Layton is a legal services provider to AP.
- Riemer & Braunstein LLP, a core 2002 party to the Debtors, is a professional to current

and former AP clients in matters unrelated to the Debtors.

- Rimrock Cap Mgt LLC, a lender, administrative and collateral agent to the Debtors, is a lender and lessor to current and former AP clients in matters unrelated to the Debtors.
- RSM US LLP, a professional in these chapter 11 cases, and affiliated entities (“RSM”), are professionals to current and former AP clients in matters unrelated to the Debtors. RSM is a current and former AP client in matters unrelated to the Debtors. RSM is a former employer of current AP employees. RSM is an auditor to AP.
- RT Specialty of Illinois, LLC and RT Specialty, LLC, insurers, PFAs & brokers to the Debtors, and affiliated entities, are insurance providers to AP.
- San Diego Gas & Electric, a utility provider to the Debtors, and affiliated entities (“Sempra”), are parent companies to a former AP client in matters unrelated to the Debtors. Sempra is a former AP client in matters unrelated to the Debtors. Sempra is a former employer of a current AP employee.
- Saul Ewing LLP, a core 2002 party to the Debtors, is a professional, opposing counsel and/or counsel to current and former AP clients in matters unrelated to the Debtors.
- Scottsdale Insurance Company and Scottsdale Surplus Lines Ins, insurers, PFAs & brokers to the Debtors, and affiliated entities (“Nationwide”), are bondholders, adverse litigation parties and/or lenders to current and former AP clients in matters unrelated to the Debtors. Nationwide is a former employer of a current AP employee. Nationwide is an insurance provider to AP.
- Securities and Exchange Commission (“SEC”), a regulatory authority to the Debtors, is a related party to a current AP client in matters unrelated to the Debtors. SEC is a current and former AP client in matters unrelated to the Debtors. SEC is a former employer of current AP employees.
- Segal McCambridge Singer & Mahoney, a core 2002 party to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Seward & Kissel LLP, a professional in these chapter 11 cases, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Shell Energy Solutions, a utility provider to the Debtors, and affiliated entities (“Shell”), are bondholders, joint venture entities, investors and/or lenders with former AP clients in matters unrelated to the Debtors. Shell was a member of the official committee of unsecured creditors that retained AP in Core Scientific, Inc., a former bankruptcy matter unrelated to the Debtors. Shell is a current and former AP client in matters unrelated to the Debtors. Shell is a former employer of current AP employees.
- Sherwin-Williams Company (“Sherwin Williams”), a landlord and lessor to the Debtors, are litigation parties and/or adverse litigation parties to current and former AP clients in

matters unrelated to the Debtors. Sherwin Williams is a current AP client in matters unrelated to the Debtors.

- Shipman & Goodwin LLP, a core 2002 party to the Debtors, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors.
- Simmons Bank, a banking services provider to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.
- Simon Property Group, Inc., a core 2002 party to the Debtors, is a lender, lessor, parent company, affiliate, bondholder, litigation party and/or adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Simon Property Group, Inc was a member of the official committee of unsecured creditors that retained AP in Forever 21, Inc., Barneys New York Inc., Modell's Sporting Goods, Inc. and BCBG Max Azria Global Holdings, Inc, former bankruptcy matters unrelated to the Debtors. Simon Property Group, Inc is a former AP client in matters unrelated to the Debtors.
- Sirlin Lesser & Benson, P.C., a core 2002 party to the Debtors, is opposing counsel to former AP clients in matters unrelated to the Debtors.
- SITE Centers Corp., a core 2002 party to the Debtors, is a lessor to current and former AP clients in matters unrelated to the Debtors.
- SoCalGas and Southern California Gas (The Gas Co.), utility providers to the Debtors, are lessors to a current AP client in matters unrelated to the Debtors.
- Southern California Edison, a utility provider to the Debtors, is a bondholder and/or lessor to current and former AP clients in matters unrelated to the Debtors. Southern California Edison is a former AP client in matters unrelated to the Debtors.
- Squire Patton Boggs (US) LLP, a core 2002 party to the Debtors, is a professional and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors. Squire Patton Boggs is a current and former AP client in matters unrelated to the Debtors. Squire Patton Boggs is a legal services provider to AP.
- Stark & Stark, P.C., a core 2002 party to the Debtors, is a professional and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Starr Surplus Lines Ins Co, an insurer, PFAs and broker to the Debtors, and affiliated entities ("Starr"), are parent companies, non-adverse litigation parties, litigation parties and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Starr is a former AP client in matters unrelated to the Debtors. Starr is an insurance provider to AP.
- State of Michigan, a taxing and regulatory authority to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.

- Stout Risius Ross, LLC, a professional in these chapter 11 cases, is a professional to current and former AP clients in matters unrelated to the Debtors. Stout Risius Ross, LLC is a former employer of current AP employees.
- Sullivan Hazeltine Allinson LLC, a core 2002 party to the Debtors, is a professional and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Sun Life Assurance Company of Canada, a landlord and lessor to the Debtors, and affiliated entities (“Sun Life”), are non-adverse litigation parties and/or lenders to former AP clients in matters unrelated to the Debtors. Sun Life is an insurance provider to AP.
- Swanson, Martin & Bell LLP, a core 2002 party to the Debtors, is a professional and/or lender to a former AP client in matters unrelated to the Debtors.
- Tampa Electric Company, a utility provider to the Debtors, is a bondholder to current and former AP clients in matters unrelated to the Debtors.
- TD Bank, a banking services provider to the Debtors, and affiliated entities (“TD”), are bondholders, lenders, adverse litigation parties, professionals, shareholders and/or non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. TD is a current AP client in matters unrelated to the Debtors. TD is a former employer of current AP employees.
- Texas Attorney General's Office, a core 2002 party to the Debtors, is an adverse litigation party and/or opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Texas Comptroller - TX and Texas Comptroller of Public Accounts, taxing and regulatory authorities and core 2002 parties to the Debtors, are bondholders to a former AP client in matters unrelated to the Debtors.
- Thompson Hine LLP, a core 2002 party to the Debtors, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors.
- Travelers Excess and Surplus Lines Co, an insurer, PFAs and broker to the Debtors, and affiliated entities (“Travelers”), are bondholders, non-adverse litigation parties, adverse litigation parties, investors, lenders, lessors, limited partners and/or professionals to current and former AP clients in matters unrelated to the Debtors. Travelers is a current and former AP client in matters unrelated to the Debtors. Travelers is an insurance provider to AP.
- Truist Bank, a banking service provider to the Debtors, and affiliated entities, are lenders, adverse litigation parties, bondholders and/or shareholders to current and former AP clients in matters unrelated to the Debtors.
- Tydings & Rosenberg LLP, a core 2002 party to the Debtors, is a professional and/or counsel to current and former AP clients in matters unrelated to the Debtors.

- United Utility Services, a utility provider to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- University Realty Associates, a utility provider to the Debtors, is a lessor to current AP clients in matters unrelated to the Debtors.
- US Bank, N.A., a banking services provider to the Debtors, and affiliated entities (“US Bank”), are bondholders, adverse litigation parties, lienholders, litigation parties, lessors, shareholders, professionals and/or lenders to current and former AP clients in matters unrelated to the Debtors. US Bank was an official member of the unsecured creditors committee that retained AP in iMedia Brands, Inc., Tops Holding II Corporation, Vertex Energy, Inc. and Western Global Airlines, Inc, former bankruptcy matters unrelated to the Debtors. US Bank is a current and former AP client in matters unrelated to the Debtors.
- Verizon Wireless, a utility provider to the Debtors, and affiliated entities, (“Verizon”), are lessors to current and former AP clients in matters unrelated to the Debtors. Verizon is a current and former AP client in matters unrelated to the Debtors.
- Waste Management Inc., a utility provider to the Debtors, and affiliated entities, are lessors to current and former AP clients in matters unrelated to the Debtors.
- Webster Bank, a landlord and lessor to the Debtors, is a lender to a former AP client in matters unrelated to the Debtors. Webster Bank is a former AP client in matters unrelated to the Debtors.
- Wegmans Food Markets, Inc., a landlord and lessor to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Wells Fargo Bank, N.A., a banking services provider to the Debtors, and affiliated entities (“Wells Fargo”), are bondholders, non-adverse litigation parties, litigation parties, adverse litigation parties, director-affiliated companies, lenders, lessors, lienholders, professionals and/or shareholders to current and former AP clients in matters unrelated to the Debtors. Wells Fargo was a member of the official committees of unsecured creditors that retained AP in 24 Hour Fitness Worldwide, Inc. and Extraction Oil & Gas, Inc., former bankruptcy matters unrelated to the Debtors. Wells Fargo is a current and former AP client in matters unrelated to the Debtors. Wells Fargo is a former employer of a current AP employee.
- Weltman, Weinberg & Reis Co. LPA, a core 2002 party to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.
- West Virginia Department of Revenue - WV, a taxing and regulatory authority to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- Westchester Fire Insurance Co. and Westchester Surplus Lines Ins Co, insurers, PFAs & brokers to the Debtors, and affiliated entities, are bondholders, related parties and/or adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- Williamson County, a core 2002 party to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Wilmington Trust, National Association, a lender, administrative and collateral agent to the Debtors, and affiliated entities (“Wilmington”), are bondholders, lenders, adverse litigation parties, non-adverse litigation parties, shareholders, lessors, professionals and/or lienholders to current and former AP clients in matters unrelated to the Debtors. Wilmington is a member of the official committee of unsecured creditors that retained AP in Enviva, Inc., a former bankruptcy matter unrelated to the Debtors. Wilmington was a member of the official committee of unsecured creditors that retained AP in EP Energy Corporation and Extraction Oil & Gas, Inc., former bankruptcy matters unrelated to the Debtors. Wilmington is a current and former AP client in matters unrelated to the Debtors.
- WPG Legacy, LLC, a core 2002 party to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- [REDACTED – Confidential Party]
- [REDACTED – Confidential Party]

6. APS does not believe that the supplemental disclosures above impact its disinterestedness. I continue to reserve the right to supplement APS’s disclosures in the event that APS learns of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, APS will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

7. Accordingly, to the best of my knowledge, APS is and remains a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, in that APS: (a) is not a creditor, equity security holder, or insider of the Debtors; (b) was not, within two years before the Petition Date, a director, officer, or employee of the Debtors; and (c) does not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders.

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: April 30, 2025
New York, New York

AP Services, LLC

/s/ **David Orlofsky**
David Orlofsky
Authorized Representative